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September 27, 2006

**Via ECF:**

Clerk of the Court

United States Bankruptcy Court

Southern District of New York

One Bowling Green

New York, New York 10004-1408

In re DELPHI CORPORATION, et al.

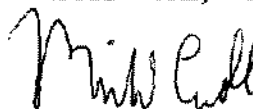
Dear Sir or Madam:

This firm represents the creditors, H.E. Services Company and Robert Backie. Pursuant to F.R. Bank P. 8003, enclosed for filing please find Notice of Motion for Leave to Appeal with accompanying Notice of Appeal pursuant to F.R. Bankruptcy 8003, Affirmation of Victor J. Mastromarco in Support of Motion for Leave to Appeal Pursuant to F.R. BankR.P. 8003 and exhibits.

Thank you for cooperation and courtesy regarding this matter.

Respectfully submitted,

LEFKOWITZ, HOGAN & CASSELL, LLP



Michael D. Cassell

cc: The Honorable Robert D. Drain (w/enclosures)  
Parties as per Certificate of Service